United States District Court

Southern District of New York

Certificate of Good Standing

I, <u>J. Michael McMahon</u> , Clerk of this Court, certify that	
MATTHEW W. SIEGA	L, Bar #MS7467
was duly admitted to practice in this Court on	
MARCH 15th, 1988, and is in good standing	
as a member of the Bar of this Court.	
500 Pearl Street Dated at New York, New York	on MARCH 19th, 2008
	Deputy Clerk